

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 2473

January 18, 2012

SUMMARY OF BILL: Increases from \$3,000 to \$5,000 the fine that can be assessed against a person convicted of divulging confidential and unauthorized tax information.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Pursuant to Tenn. Code Ann. § 67-1-1709, it is a Class E felony for any state employee or official to divulge confidential and unauthorized tax information. This bill only changes the fine associated with this Class E felony.
- Any change to the number of Class E felonies as a result of this bill is estimated to be not significant.
- The number of Class E felony convictions each year is estimated to be not significant. Therefore, any change to state revenue due to the proposed fine increase is estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

/mnc

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